

Effective 5/13/2014

58-55-605 Pay statement required.

- (1) On the day on which a person licensed under this chapter pays an individual for work that the individual performed, the person shall give the individual a written or electronic pay statement that states:
- (a) the individual's name;
 - (b) the individual's base rate of pay;
 - (c) the dates of the pay period for which the individual is being paid;
 - (d) if paid hourly, the number of hours the individual worked during the pay period;
 - (e) the amount of and reason for any money withheld in accordance with state or federal law, including:
 - (i) state and federal income tax;
 - (ii) Social Security tax;
 - (iii) Medicare tax; and
 - (iv) court-ordered withholdings; and
 - (f) the total amount paid to the individual for that pay period.
- (2) A person licensed under this chapter shall:
- (a) comply with the requirements described in Subsection (1) regardless of whether the licensee pays the individual by check, cash, or other means;
 - (b) retain a copy of each pay statement described in Subsection (1) for at least three years after the day on which the person gives a copy of the pay statement to the individual; and
 - (c) upon request, make the pay statement records described in this section available to the division for inspection.

Enacted by Chapter 188, 2014 General Session